



## **Budget and Gateway Overview and Training For Indiana Libraries**

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Assistant Director  
Budget Division  
June 2015**



# Budget Basics

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- Terms:
  - Appropriation – Authorization from a fiscal body to spend or enter into an obligation.
  - Assessed Value – The estimated value of property for tax purposes.
  - Budget – A financial plan that covers both revenues and expenditures for a specified period of time.
  - Budget Calendar – Schedule of key events or dates to follow when preparing and adopting a budget.



# Budget Basics

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- Terms:
  - Circuit Breaker – The maximum amount of property tax a property owner can be charged. Also known as “tax caps.”
  - Cumulative Fund – A property tax supported capital fund for accumulating cash in advance of a capital purchase.
  - Fund – A separate account used for segregating dedicated revenues for a specific purpose.



# Budget Basics

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- Terms:
  - Levy – Amount of revenue generated by a tax rate. Also, the amount of taxes charged to property owners.
  - Maximum Levy (Max Levy) – The most amount of money a governmental unit can charge in property taxes.
  - Miscellaneous Revenues – All revenue sources other than property tax.



# Budget Basics

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- Terms:
  - Rainy Day Fund – A reserve account where budget surpluses can be transferred from undedicated funds.
  - Settlement – The distribution of taxes twice per year by the county auditor.
  - 1782 Notice – Notice from the Department of actions taken toward the units annual budget.



# Budget Basics

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- Property Tax
  - This is the largest source of revenue for some units of government.
  - Gross assessed value is determined by the county assessor.
  - County auditor applies all deductions and exemptions that a property owner has applied for and qualifies. Auditor arrives at the “net assessed” value.



# Budget Basics

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- Property Tax
  - Formula:  
Tax rate X (net assessed value/100) = Levy  
or  
Levy = Rate X (AV/100)
- Levy is allowed to increase by an annual growth factor (AVGQ). There are few exceptions.



# Budget Process Overview

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- Prepare budget
- Submit Notice to Taxpayers via Gateway
- Public hearings
- County Council Review
- Adoption
- Submission to the Department via Gateway
- The Department certifies budget, tax rate, tax levy, and issues a final budget order on or before February 15.





# Budget Calendar

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- June 30 – First half complete.
- July thru August – Budget workshops
- August 3 – Auditor issues CNAV's.
- Submit budget, tax rates, and tax levies by Sept. 1 to County Council for budget recommendation or appropriate fiscal body for budget adoption.
- Post Budget notice online by Sept. 14 or at least 10 days before public, whichever is earlier.



# Budget Calendar

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- County council issues non-binding recommendation by Oct. 1. Library with appointed board that increases budget above AVGQ needs fiscal body adoption.
- Public hearing at least 10 days before adoption or no later than Oct. 23.
- Nov. 2 last day to adopt budget, tax rates, and tax levies.
- The Department certifies budget, tax rates, and tax levies by Feb. 15.



# Budget Calendar

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- Remember: A library with an appointed board must have the budget approved by an elected fiscal body **only** if the 2016 budget is proposed to increase **more** than the 2015 budget plus the AVGQ .
- There is no change from last year.



# What to Bring to Budget Workshops

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- Financial report or ledger totals for first six months expenditures broken down by fund.
- List of encumbrances.
- Cash balance as of June 30 for each fund.
- Any investments.
- Any Reduction Ordinances/Additional Appropriations done the first 6 months or planned for the second 6 months.
- Completed and totaled Form 1s for each fund.



# What to Bring to Budget Workshops

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- Completed Form 2s for each fund or Financial Report of revenues for estimating.
- Completed Current Year Financial Worksheet. (Line 2 Worksheet)
- Debt Service Worksheets and Amortization Schedules.
- Confirmed public hearing and adoption dates along with times of each meeting.
- Potential advertising dates.



# Public Data Site & Logging In

## INDIANA Gateway for government units

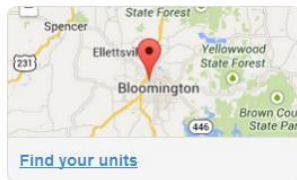


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### An Open Door into Local Government Finance

*Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.*



[Find your units](#)



[Public employee compensation](#)



[When is your budget hearing?](#)



[Access local expenditures](#)



[Learn more about debt](#)



[View local budgets](#)

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Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

POWERED BY  
Information  
for Indiana

Click to  
access login  
page

<https://gateway.ifionline.org>



# Getting Started: Log-In



The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

Authorized Personnel Login

User Name:

Password:

\*After 5 failed attempts, account will be locked

[Forgot your password?](#)

Login

If you need assistance logging in please select “Forgot your password” or email [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov).



# Select Application

INDIANA  
**Gateway**  
for government units

An *Information for Indiana* Data Site



## Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency, which currently include **DLGF** (Department of Local Government Finance), **SBOA** (State Board of Accounts) and **IEERB** (Indiana Education Employment Relations Board).

## Select Application

**Select  
Budgets**



Budgets



Debt Management



Annual Financial  
Report



SB 131 Reporting for  
SWMDs



TIF Management



100R



Property Files Upload



Redevelopment



Collective Bargaining  
Reporting



Other  
Post-Employment  
Benefits



Economic  
Development  
Reporting




CBR Contract Upload






# Select Unit



for government units

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[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)Department of  
Local Government Finance

Select Unit

Select Unit from List

Currently Viewing Year: 2016

Previous years available  
for your reference


Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
0417	<a href="#">Portland Civil City</a>	City/Town	Jay

Select your unit name




# Unit Main Menu



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for government units

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[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)Department of  
**Local Government Finance**

[Select Unit](#) > **Unit Main Menu**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

## Unit Main Menu - 0417 Portland Civil City, Jay Co.

Select from the options below to customize your unit's funds, departments, and/or publications.

### Department of Local Government Finance Tasks

 **Customize Funds, Departments, Debts, Rev. Codes**

View and edit lists of funds, depts., debts by fund and rev. codes.

 **View Forms, Enter and Edit Budgets**

View, edit and submit Forms to DLGF.

 **County Council Review Worksheet**

 **Has Not Been Submitted**

View and edit the worksheet for the selected unit. **Due September 1st**

 **Submit Proof of Publication and Signed Form 4**

View, upload and submit budget-related documents to DLGF.

 **Optional Flat File Upload**

Fund List, Department List, Fund-Dept Relationship, Form 1, Form 2

**View  
forms**


**Click to add funds, depts,  
debts, or revenues**

**Form Status and Due Date  
Displayed**

**Upload Signed Form 4 and  
Proof of Publication**




# Customize Revenues by Funds



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for government units

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[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)Department of  
**Local Government Finance**

[Select Unit](#) > [Unit Main Menu](#) > [Customize Unit](#) > [Customize Revenue Codes](#)

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

## Customize Revenue Codes Lists to Funds

Select revenue code category

Click to  
add  
revenue

Taxes And Intergovernmental				Licenses And Permits	Charges For Services	Fines, Forfeitures, And Fees	Other Receipts
+ ADD REVENUE CODE TO SELECTED CATEGORY							
Delete	Specify Funds	Revenue Code and Description	Funds Receiving Revenue				
✗		R102 - County Adjusted Gross Income Tax (CAGIT) Certified Shares	0101 - GENERAL				
✗		R105 - Local Option Income Tax (LOIT) for Levy Freeze	0101 - GENERAL 9501 - Local Option Income Tax Public Safety				
✗		R108 - Other Taxes	0708 - MOTOR VEHICLE HIGHWAY				
✗		R109 - ABC Excise Tax Distribution	0101 - GENERAL				
✓		R111 - Cigarette Tax Distribution	0101 - GENERAL				

Revenues rollover from the previous year



# Customize Revenues by Funds

Revenue Codes and funds  
need to be linked to set up  
the Form 2

Choose revenue code

Check boxes for funds receiving the  
revenue

Add Revenue Code to Selected Category Tab

1. Select Revenue Code from list:

R107 - Innkeepers Tax

2. Associate the selected Revenue Code with available funds:

☐ Check/Uncheck All

<input type="checkbox"/>	0061 - RAINY DAY
<input checked="" type="checkbox"/>	0101 - GENERAL
<input checked="" type="checkbox"/>	0706 - LOCAL ROAD & STREET
<input checked="" type="checkbox"/>	0708 - MOTOR VEHICLE HIGHWAY
<input type="checkbox"/>	1201 - PARK & RECREATION

Cancel Update Record

Click "Update Record" when finished



# Budget Form Menu

Indiana Gateway  
for government units

Click for User Guides

An Information for Indiana Data Site

Home About Account Settings Help Logout

Department of Local Government Finance

Select Unit > Unit Main Menu > Budget Form Menu  
Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Select from Available Forms

Click to View Workflow Groups

Error Prevention Report

Click to review common errors.

Budget Forms Flow Chart

Click to review

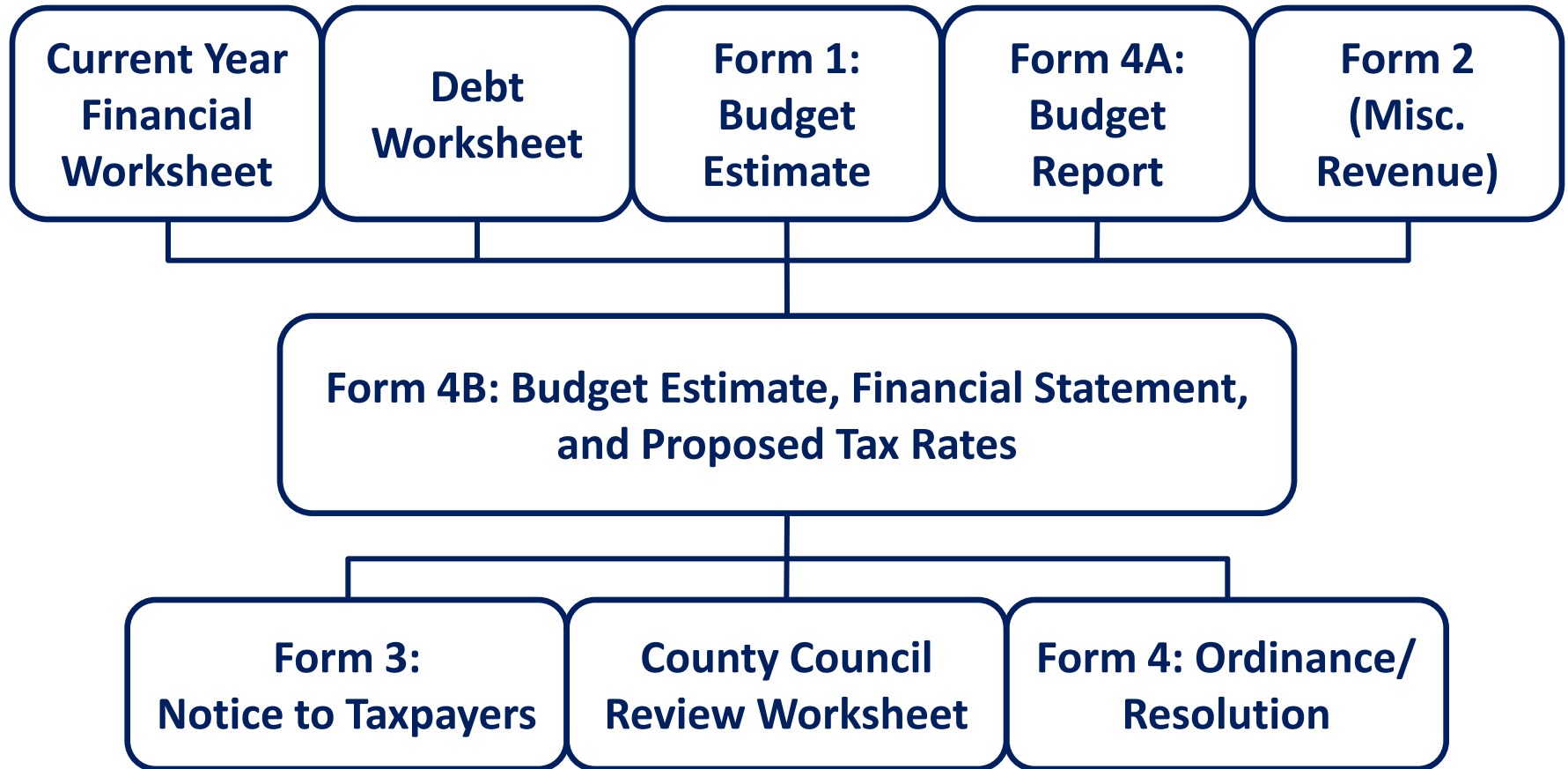
Click to edit

Current Year Financial Worksheet: Additional Calculations for Form 4B	
Click to edit form	Not 'Ready to Submit'.
Debt Worksheet	
Form 1: Budget Estimate	
Form 2: Estimate of Miscellaneous Revenues	
Form 3: Notice to Taxpayers	
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	
Form 4A: Budget Report	
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	
1782 Recipients: Registration of 1782 Notice E-mail Recipients	



# Budget Forms – Workflow Groups

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# Current Year Financial Worksheet

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- CYFW – Shows snapshot of budget and financial standings as of June 30.
- Line 1 – Current year approved budget
- Line 2 – Encumbrances (Appropriations brought forward to the current budget year)
  - Invoice
  - Contract
  - Purchase Order



# Current Year Financial Worksheet

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- Line 3 – Additional Appropriation/Reduction (Jan. thru June current year)
- Line 4 – Other Non-Appropriated Obligations
- Line 5 – Total of Lines 1 thru 4
  - Total Approved Appropriation
- Line 6 – Total expenditures per fund (Jan. thru June current year)
- Line 7 – Line 5 minus Line 6
  - Appropriation Balance





# Current Year Financial Worksheet

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- Line 8 – Reductions planned for July thru Dec. current year.
  - The Department must receive signed Resolution/Ordinance.
- Line 9 – Total Line 7 minus 8
  - Estimated current year expenditures July thru Dec.
- Line 9 amount will transfer from the Current Year Financial Worksheet to Line 2 of the Form 4B.



# Current Year Financial Worksheet

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- Line 10 – Proposed Additional Appropriations July thru Dec.
- Line 11 – Levy Excess not transferred prior to June 30.
- Line 12 – Temporary Loans outstanding as of June 30 to be paid back by Dec. 31 of current year.
  - Need to know what fund the loan came from.



# Current Year Financial Worksheet

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- Line 13 – Total of Line 11 and 12
  - Total outstanding temporary loans as of June 30.
- Line 13 amount will transfer from the Current Year Financial Worksheet to Line 4A of the Form 4B.



# Current Year Financial Worksheet

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- Line 14 – Temporary Loans outstanding as of June 30 that will not be paid back by Dec. 31 of current year.
  - Need to know what Fund the loan came from.
  - Emergency declaration.
  - Signed resolution/ordinance.
  - Report to the Department and SBoA.
- Line 14 amount will transfer from the Current Year Financial Worksheet to Line 4B of the Form 4B.



# Current Year Financial Worksheet

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- Line 15 – Cash Balance as of June 30 current year.
  - Cash on hand
  - Investments
- Line 15 amount will transfer from the Current Year Financial Worksheet to Line 6 of the Form 4B.



# Current Year Financial Worksheet

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- Line 16 – Taxes to be received from December Settlement.
  - Certified levy minus June tax settlement
  - Circuit Breaker not taken into consideration
  - Information taken from the county auditor's certificate
- Line 16 amount will transfer from the Current Year Financial Worksheet to Line 7 of the Form 4B.



# Current Year Financial Worksheet

Formerly called  
"Line 2 Worksheet"

Select Fund:

0101 - GENERAL

Select Fund

<b>Line 2</b>	
<b>APPROPRIATIONS</b>	
1. Current Year Approved Budget	\$ 3,239,398
2. Encumbrances Brought Forward	\$ 62,299
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ 0
b) Reductions January through June	\$ 0
4. Other Non-Appropriated Obligations	\$ 0
5. Total Approved Appropriations	\$ 3,301,697
<b>DISBURSEMENTS</b>	
6. January through June Current Year Disbursements	\$ 1,451,410
7. Appropriation Balance	\$ 1,850,287
8. Reductions July through December	\$ 0
9. Estimated Current Year Expenditures July through December	\$ 1,850,287
<b>Line 3</b>	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$ 0
<b>Line 4A</b>	
11. Levy excess not transferred prior to June 30	\$ 0
12. Temporary Loans outstanding as of June 30 What fund loaned the cash on Line 12?	\$ 0
13. Temporary loans not included in Lines 2 or 3	\$ 0
<b>Line 4B</b>	
14. Temp loans to be repaid in the first six months of ensuing year What fund loaned the cash on Line 14?	\$ 0
<b>Line 6</b>	
15. June 30 Cash Balance, including investments	\$ 1376872
<b>Line 7</b>	
16. Taxes to be collected, present year (December settlement)	\$ 677417

Enter data and save

Form values saved at 01:42 PM and 38 seconds.

✓ SAVE



# Debt Worksheet


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- Debt Worksheet captures the payments needing to be made in a 2 year period.
  - Last 6 months of current year (July thru Dec.)
  - All the ensuing budget year
  - First 6 months of the following year (Jan. thru June)
- Amortization schedules will be used to verify payments.
  - If trustee/bank fees are to be incurred you must let the Department know.






# Debt Worksheet



INDIANA  
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[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)Department of  
**Local Government Finance**

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Debt Worksheet**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

 [Click Here for Print/View Options](#)

Prescribed by Department of Local Government Finance

## DEBT WORKSHEET

Selected Year: 2015

Selected County: Jay County

Selected Unit: Portland Civil City

Select Fund:

1380 - PARK BOND 

**Select fund**

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

Name of Issue	Line 2 Due	Line 2 Amount	Line 1 Due	Line 1 Amount	Line 11 Due	Line 11 Amount
<a href="#">Park Bond</a>		\$		\$		\$
<a href="#">Anticipated Debt Service</a>		\$ 0		\$ 0		\$ 0
TOTALS BY FUND		\$ 0		\$ 0		\$ 0
TOTALS BY UNIT		\$ 0		\$ 0		\$ 0

**Click on the debt name**



# Debt Worksheet

## DEBT WORKSHEET DATA ENTRY

Selected Year: 2015  
Selected County: Jay County  
Selected Unit: Portland Civil City  
Selected Fund: 1380 Park Bond

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

Selected Debt: Park Bond

Data comes from  
Debt Management

Click Here to Refresh All Values from Debt Management  
(WARNING: All item selections will be removed on data update)

Date	Period Total	Trustee Fee	Lease Pmts.	Total	Line 2 07/01/2015 to 12/31/2015	Line 1 01/01/2016 to 12/31/2016	Line 11 01/01/2017 to 06/30/2017
6/29/2010				0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2011	34,308			34,308	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2011	31,508			31,508	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2012	66,508			66,508	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2012	31,158			31,158	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2013	86,158			86,158	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2013	30,608			30,608	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2014	90,608			90,608	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2014	30,008			30,008	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2015	90,008			90,008	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7/15/2015	29,258			29,258	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1/15/2016	89,258			89,258	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7/15/2016	28,448			28,448	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2017	98,448			98,448	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOTALS BY DEBT					\$ 30,008	\$ 119,266	\$ 89,258
TOTALS BY FUND					\$ 30,008	\$ 119,266	\$ 89,258
TOTALS BY UNIT					\$ 30,008	\$ 119,266	\$ 89,258

Select payments for  
each time period by  
checking boxes

Form values saved at 04:18 PM and 32 second

SAVE

Save



# Debt Worksheet

[Click Here for Print/View Options](#)

Prescribed by Department of Local Government Finance

## DEBT WORKSHEET

Selected Year: 2015

Selected County: Jay County

Selected Unit: Portland Civil City

Select Fund:

1380 - PARK BOND

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

Name of Issue	Line 2 Due	Line 2 Amount	Line 1 Due	Line 1 Amount	Line 11 Due	Line 11 Amount
<a href="#">Park Bond</a>	07/15/2014	\$ 30,008	07/15/2015	\$ 119,266	01/15/2016	\$ 89,258
<a href="#">Anticipated Debt Service</a>		\$ 0		\$ 60,000		\$ 28,000
TOTALS BY FUND		\$ 30,008		\$ 179,266		\$ 117,258
TOTALS BY UNIT		\$ 30,008		\$ 179,266		\$ 117,258

**Selected payments are populating each time period**



# Budget Form 1

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- Budget Form 1 – Budget Estimate
  - Form 1 is divided into six categories:
    - 1) Personal services
    - 2) Supplies
    - 3) Other services and charges
    - 4) Capital outlays
    - 5) Township assistance (Townships only)
    - 6) Debt service



# Budget Form 1

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- Details appropriations by fund and classification.
- Each fund has its own Form 1.
- The departments within a fund will have a separate Form 1.
- “Totals by Category” both Published and Adopted Amounts will transfer from Form 1 to Form 4A into the individual categories for each department within fund.
- “Totals by Fund” both Published and Adopted Amounts will transfer from Form 1 to Line 1 of the Form 4B.



# Budget Form 1: Budget Estimate

Home About Account Settings Help Logout

Department of Local Government Finance

Click Here for Print/View Options

Prescribed by Department of Local Government Finance  
Approved by State Board of Accounts

BUDGET ESTIMATE FOR

Select Fund:  
0101 - GENERAL

Select Department:  
0370 POLICE DEPARTMENT (TOWN MARSHALL)

Select Category Tab  

Personal Services Supplies Services And Charges Capital Outlays Debt Service

Delete	Sub-Category	Line Item Code	Description	Published Amount	Adopted Amount
X	Salaries and Wages	111	Police Regular Wage	\$	\$
X	Salaries and Wages	111-1	Radio Operators Reg	\$	\$
X	Salaries and Wages	112	Police Part-time	\$	\$
X	Salaries and Wages	112-1	Radio Op Part-time	\$	\$
X	Other Personal Services	120	Applicant's Exams	\$	\$
X	Other Personal Services	154	Clothing Allowance	\$	\$
+ ADD	Salaries And Wages			\$	\$

budget form No. 1

Copy ALL Published Amounts for ALL Funds

Select fund & department

Choose expenditure category

COPY



# Budget Form 1: Budget Estimate

All published amounts, for all funds, can now be easily copied to the adopted column



Copy ALL Published Amounts for ALL Funds

BUDGET ESTIMATE FOR

Select Fund:  
1301 - PARK & RECREATION

Select Department:  
0000 NO DEPARTMENT

Select Category Tab

	Personal Services	Supplies	Services And Charges	Capital Outlays	Debt Service
Delete	Sub-Category	Line Item Code	Description	Published Amount	Adopted Amount
✗	Operating Supplies	232	Gas	\$ 10,000	\$ 10,000
✗	Operating Supplies	235	Pool Supplies	\$ 20,000	\$ 20,000
✗	Office Supplies	236	Office Supplies	\$ 300	\$ 300
✗	Other Supplies	237	Other Supplies	\$ 3,500	\$ 3,500
+ ADD	Office Supplies			\$	\$
TOTALS BY CATEGORY				Total: \$ 33,800	Total: \$ 33,800
TOTALS BY DEPT BY FUND				Total: \$ 295,500	Total: \$ 295,500
TOTALS BY FUND				Total: \$ 295,500	Total: \$ 295,500
TOTALS BY UNIT				Total: \$ 4,961,966	Total: \$ 4,961,966

Form values saved at 03:53 PM and 16 seconds.

SAVE

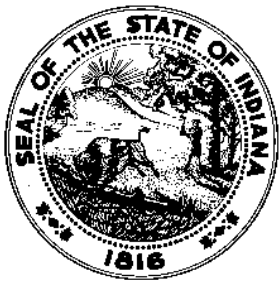


# Budget Form 4A

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- Budget Form 4A – Summary of Form 1
  - Lists appropriations by fund
  - If fund is departmentalized, lists appropriations by department within the fund
  - Two columns:
    - Original published budget
    - Council adopted budget
- Form 4A amounts are transferred from Form 1





# Budget Form 4A

Budget Report

Click to pull all data from Form 1

Click to Insert All Unit Amounts From Form 1

Select Fund:

0101 - GENERAL

Select Department:

0069 CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)

DEPARTMENT: 0069 CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)

Published Amount		Copy	Adopted Amount	
PERSONAL SERVICES	\$ 1,310,434		\$ 1,310,434	
SUPPLIES	\$ 6,000		\$ 6,000	
OTHER SERVICES AND CHARGES	\$ 488,500		\$ 488,500	
CAPITAL OUTLAY	\$ 40,000		\$ 40,000	
DEBT SERVICE	\$ 0		\$ 0	
TOTAL	\$ 1,844,934		\$ 1,844,934	

Totals by Fund Published Amount Total: \$ 3,492,334 Adopted Amount Total: \$ 3,492,334

Totals by Unit Published Amount Total: \$ 4,961,966 Adopted Amount Total: \$ 4,961,966

Form values saved at 04:14 PM and 53 seconds.

Double check the totals



# Budget Form 2

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- Budget Form 2 – Estimate of Miscellaneous Revenue
  - Accounts for revenue other than property taxes
  - Each fund has its own Form 2



# Budget Form 2

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- Column A is for revenue to be received July 1 to Dec. 31 of the current year.
- Column A amount will transfer from the Form 2 to Line 8A of the Form 4B.
- Column B is for revenue to be received Jan. 1 to Dec. 31 of the ensuing budget year.
- Column B amount will transfer from the Form 2 to Line 8B of the Form 4B.



# Form 2: Estimate of Misc. Revenues

Click Here for Print/View Options

Prescribed by Department of Local Government Finance  
Approved by State Board of Accounts

ESTIMATE OF MISCELLANEOUS REVENUES  
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES  
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED YEAR 2016

Select Fund:

0101 - GENERAL

Select Category Tab

		Taxes And Intergovernmental	Licenses And Permits	Charges For Services	Fines, Forfeitures, And Fees	Other Receipts
Revenue Code	Description	July 1 to Dec 31, 2015	Jan 1 to Dec 31, 2016			
R102	County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$	\$			
R105	Local Option Income Tax (LOIT) for Levy Freeze	\$				
R107	Innkeepers Tax	\$	\$			
R109	Alcoholic Beverage/Liquor Excise Tax Distribution	\$	\$			
R111	Cigarette Tax Distribution	\$	\$			
R112	Financial Institution Tax distribution	\$	\$			
R114	Motor Vehicle/Aircraft Excise Tax Distribution	\$	\$			
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	\$				

Select fund

Choose revenue category

Revenues can be added/deleted in "Customize Revenue"



# Form 2: Saving Data

Click Here for Print/View Options

Prescribed by Department of Local Government Finance  
Approved by State Board of Accounts

ESTIMATE OF MISCELLANEOUS REVENUES  
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES  
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2015

Select Fund:  

0101 - GENERAL

Select Category Tab

		Taxes And Intergovernmental	Licenses And Permits	Charges For Services	Fines, Forfeitures, And Fees	Other Receipts	
Revenue Code	Description	July 1 to Dec 31, 2015		Jan 1 to Dec 31, 2016			
R203	Planning, Zoning, and Building Permits and Fees	\$	10,000	\$	20,000		
R210	Cable TV Licenses	\$	22,000	\$	40,000		
TOTALS BY CATEGORY		Total: \$ 32,000		Total: \$ 60,000			
TOTALS BY FUND		Total: \$ 32,000		Total: \$ 60,000			
TOTALS BY UNIT		Total: \$ 32,000		Total: \$ 60,000			

Form values saved at 04:12 PM and 37 seconds.

SAVE

Enter amounts for both time periods

Click "Save" after entering amounts



# Budget Form 4B

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- Budget Form 4B – Financial Statement
  - Also known as the “16 Line Statement” or the “Fund Report”
- Shows financial snapshot for an 18-month period.
- Provides estimated tax levy and tax rate per fund.



# Budget Form 4B

---

- Budget Form 4B – Financial Statement
  - Two columns:
    - Published – Reflects budget, tax rate, and tax levy as prepared by the fiscal officer.
    - Adopted – Reflects budget, tax rate and tax levy as approved by the fiscal body.
  - Each fund appropriated or fund with a tax rate and tax levy will have a Form 4B.



# Budget Form 4B

---

- Line 1 – Budget Estimate for Ensuing Year.
- Line 1 amount should transfer from Form 4A “Totals by Funds”.
- Line 2 – Approved Expenditures remain for the last 6 months of the current year.
- Line 2 amount should transfer from Line 9 of the Current Year Financial Worksheet.





# Budget Form 4B

---

- Line 3 – Additional Appropriations between July 1 and Dec. 31 of current year.
  - Estimated by taxing unit
  - If Line 2 is not sufficient to cover expenses from July 1 to Dec. 31, an amount necessary to cover expenses should be entered on Line 3.
  - This amount is subject to the Department approval.
- Line 3 amount should transfer from Line 10 of the Current Year Financial Worksheet.



# Budget Form 4B

---

- Lines 4A – Temporary Loans to be Paid back by Dec. 31 current year.
- Line 4A amount should transfer from Line 13 of the Current Year Financial Worksheet.
- Line 4B – Temporary Loans to be Paid back by June 30 ensuing year.
- Line 4B amount should transfer from Line 14 of the Current Year Financial Worksheet.



# Budget Form 4B

---

- Line 5 – Total Expenditures for an 18 month period (July 1 current year thru Dec. 31 ensuing year)
  - Line 5 is the total of Lines 1 through 4B.
  - Line will automatically populate upon saving.



# Budget Form 4B

---

- Line 6 – Actual cash balance as of June 30 current year.
  - Actual cash balance along with investments; NOT to be estimated.
- Line 6 amount should transfer from Line 15 of the Current Year Financial Worksheet.



# Budget Form 4B

---

- Line 7 – Property Tax to be collected (December Settlement)
  - Certified tax levy minus June Tax Distribution
- Line 7 amount should transfer from Line 16 of the Current Year Financial Worksheet.



# Budget Form 4B

---

- Line 8A – Estimate of Revenues to be collected the last half of current year (July 1 thru Dec. 31)
- Line 8A amount should transfer from Column A Total of Form 2.



# Budget Form 4B

---

- Line 8B – Estimate of Revenues to be collected for the entire ensuing year (Jan. 1 thru Dec. 31)
- Line 8B amount should transfer from Column B Total of Form 2



# Budget Form 4B

---

- Line 9 - Total Revenues for an 18 month period (July 1 current year thru Dec. 31 ensuing year)
  - Line 9 is the total of Lines 6 through 8B
  - Line will automatically populate upon saving.





# Budget Form 4B

---

- Line 10 – Difference between Expenditures and Revenues for the 18 month period
  - Line 5 minus Line 9
  - Shows property taxes needed to fund the ensuing year's budget.
  - Can be a negative number.



# Budget Form 4B

---

- Line 11 – Operating Balance
  - Amount needed to maintain cash flow.
  - Property tax dollars needed to operate for six month less miscellaneous revenue.
  - Can never be a negative number.



# Budget Form 4B

---

- Line 12 – Amount to be raised by Property Taxes
  - Lines 12 through 17 apply to funds with property taxes only.
  - Add Lines 10 and 11 to get Line 12.



# Budget Form 4B

---

- Line 13A – Property Tax Replacement Credit (PTRC)
  - Applies only to counties that have adopted County Adjusted Gross Income Tax (CAGIT).
  - Replacement credit required for levy reduction.
  - Amounts will be provided to the county auditor by the Department.



# Budget Form 4B

---

- Line 13B – Operating LOIT
  - Applies only to counties that have adopted Local Option Income Tax Levy Freeze (LOIT Levy Freeze).
  - Replacement credit required for levy reduction.
  - Amounts will be provided to the county auditor by the Department.



# Budget Form 4B

---

- Line 14 – Net Amount to be Raised by Tax Levy
  - 12 minus Lines 13A and 13B
  - Compare to the maximum levy
  - In COIT and Non-Levy Freeze counties, Line 14 will equal Line 12



# Budget Form 4B

---

- Line 15 - Levy Excess
  - Taxes collected in prior year that are in excess of 100% of certified levy.
  - Credit applied to reduce property taxes levied for the ensuing year.
  - If a unit applies a value on Line 15, the unit should ensure that published and adopted levies are still sufficiently high to meet needs.



# Budget Form 4B

---

- Line 16 – Net Amount of Property Tax to be Raised
  - Amount of property tax needed
  - Same as Line 14 when no levy excess
- Line 17 – Net Tax Rate
  - Tax rate based on each \$100 of net assessed value
  - Rates are shown to 4 decimal places (example - \$0.0100)
  - Line 16 divided by NAV/100
  - Compare to current tax rates





# Budget Form 4B

Select fund

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

Select Fund:

0101 - GENERAL

Click to Copy All  
Published Amounts to  
Adopted for All Funds

The selected fund does not currently have data in both published and adopted columns.  
Form 4B requires data in both published and adopted columns for all funds before it can be marked 'Ready to Submit'.

Net Assessed Value \$ 175,000,000		
<p><b>Warning:</b> If there is currently no data in this unit's Financial Worksheet, Debt Worksheet, Form 2 or Form 4a, filling from those forms can result in zero fill values and lost data. To avoid this, please only use the 'Click here to Insert' buttons once these related forms are completed.</p>	<p>Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 &amp; Form 4a published amounts</p> <p>↓</p>	<p>Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 &amp; Form 4a adopted amounts</p> <p>↓</p>
Funds Required For Expenses To December 31st Of Incoming Year	Published Amount	Adopted Amount
1. Total budget estimate for incoming year	\$	\$
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	\$	\$

Enter Net Assessed Value for fund



# Budget Form 4B

**Pull data from  
other forms**

**Warning:** If there is currently no data in this unit's Financial Worksheet, Debt Worksheet, Form 2 or Form 4a, filling from those forms can result in zero fill values and lost data. To avoid this, please only use the 'Click here to Insert' buttons once these related forms are completed.

**Net Assessed Value** \$ 175,000,000

Click Here to Insert  
Finan. Wksht, Debt  
Wksht.  
Form 2 & Form 4a  
published amounts

Click Here to Insert  
Finan. Wksht, Debt  
Wksht.  
Form 2 & Form 4a  
adopted amounts

Funds Required For Expenses To December 31st Of Incoming Year	Published Amount	Adopted Amount
1. Total budget estimate for incoming year ⓘ	\$ 3,492,334	\$ 0
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended ⓘ	\$ 2,081,641	\$ 0
3. Additional appropriation necessary to be made July 1 to December 31 of present year ⓘ	\$ 0	\$ 0
4. Outstanding temporary loans:		
a). To be paid not included in lines 2 or 3 ⓘ	\$ 0	\$ 0
b). Not repaid by December 31 of present year ⓘ	\$ 0	\$ 0
5. <b>TOTAL FUNDS required</b> (add lines 1,2,3,4a and 4b) ⓘ	\$ 5,573,975	\$ 0


**Copy**

Funds On Hand To Be Received From Sources Other Than Proposed Tax Levy	Published Amount	Adopted Amount
6. Actual cash balance, June 30 of present year (including cash investments) ⓘ	\$ 1,924,370	\$ 0
7. Taxes to be collected, present year (December settlement)	\$ 716,446	\$ 0
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year(Schedule on File):	\$ 632,255	\$ 0
a). Total Column A Budget Form 2 ⓘ		
b). Total Column B Budget Form 2 ⓘ	\$ 983,104	\$ 0
9. <b>TOTAL FUNDS</b> (Add lines 6, 7, 8a and 8b) ⓘ	\$ 4,256,175	\$ 0
10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5) ⓘ	\$ 1,317,800	\$ 0

**Copy**



# Budget Form 4B

10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5) ⓘ	\$ 1,317,800		\$ 0
<input checked="" type="radio"/> I want to make my own calculations for this Form 4B <input type="radio"/> I want to use the Gateway Calculator ⓘ			
<b>Proposed Tax Rate and Levy</b>			
	<b>Published Amount</b>		<b>Adopted Amount</b>
11. Operating balance ( not in excess of expense January 1 to June 30, less miscellaneous revenue for same period) ⓘ <small>NOTE: Enter Lines 13a, 13b and 16 then press 'Save' button to calculate this value.</small>	\$ 250,000		\$ 0
12. Amount to be raised by tax levy (add lines 10 and 11) ⓘ	\$ 1,567,800		\$ 0
13a. Property Tax Replacement Credit from Local Option Tax ⓘ	\$ 0		\$ 0
13b. Operating LOIT ⓘ	\$ 0		\$ 0
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13a and 13b from line 12) ⓘ	\$ 1,567,800		\$ 0
15. Levy Excess Fund applied to current budget ⓘ	\$ 0		\$ 0
16. Net amount to be raised ⓘ	\$ 1,567,800		\$ 0
17. Net Tax Rate on each one hundred dollars of taxable property ⓘ	0.8959		0.0000

Form values saved at 08:06 AM and 09 seconds

Save/Calculate

**Manually enter data in  
lines 11-17 and save...**



# Budget Form 4B

...or have the Gateway  
Calculator help!

Enter the selected field and  
save

10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5)	\$ 1,317,800		\$ 0
<input type="radio"/> I want to make my own calculations for this Form 4B	<input type="radio"/> Enter Operating Bal. (Fill line 11)		<input type="radio"/> Enter Operating Bal. (Fill line 11)
<input checked="" type="radio"/> I want to use the Gateway Calculator	<input checked="" type="radio"/> Enter Levy (Fill line 16)		<input type="radio"/> Enter Levy (Fill line 16)
<input checked="" type="checkbox"/> I acknowledge that I am responsible for verifying the accuracy of the information submitted to the Department through the Gateway website. I acknowledge that neither the Department of Local Government Finance nor the Indiana Business Research Center is liable for the calculations performed by the Gateway calculator.	<input type="radio"/> Enter Rate (Fill line 17)		<input type="radio"/> Enter Rate (Fill line 17)
Proposed Tax Rate and Levy	Published Amount		Adopted Amount
11. Operating balance ( not in excess of expense January 1 to June 30, less miscellaneous revenue for same period) NOTE: Enter Lines 13a, 13b and 16 then press 'Save' button to calculate this value.	\$ <input type="text"/>		\$ 0 <input type="text"/>
12. Amount to be raised by tax levy (add lines 10 and 11)	\$ <input type="text"/>		\$ 0 <input type="text"/>
13a. Property Tax Replacement Credit from Local Option Tax	\$ <input type="text"/>		\$ 0 <input type="text"/>
13b. Operating LOIT	\$ <input type="text"/>		\$ 0 <input type="text"/>
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13a and 13b from line 12)	\$ <input type="text"/>		\$ 0 <input type="text"/>
15. Levy Excess Fund applied to current budget	\$ <input type="text"/>		\$ 0 <input type="text"/>
16. Net amount to be raised	\$ 1567800 <input type="text"/>		\$ 0 <input type="text"/>
17. Net Tax Rate on each one hundred dollars of taxable property	<input type="text"/>		0.0000 <input type="text"/>



Save/Calculate



# Budget Form 4B

**All published amounts for all funds can now be copied to the adopted column with a single click!**

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE 


Select Fund:

0101 - GENERAL

Click to Copy All  
Published Amounts to  
Adopted for All Funds


**This fund has data in both published and adopted columns.**

**Form 4B requires data in both published and adopted columns for all funds before it can be marked 'Ready to Submit'.**


 **Net Assessed Value** \$ 175,000,000








**Warning:** If there is currently no data in this unit's Financial Worksheet, Debt Worksheet, Form 2 or Form 4a, filling from those forms can result in zero fill values and lost data. To avoid this, please only use the 'Click here to Insert' buttons once these related forms are completed.

Click Here to Insert  
Finan. Wksht, Debt  
Wksht.  
Form 2 & Form 4a  
published amounts



Click Here to Insert  
Finan. Wksht, Debt  
Wksht.  
Form 2 & Form 4a  
adopted amounts



Funds Required For Expenses To December 31st Of Incoming Year	Published Amount		Adopted Amount
1. Total budget estimate for incoming year 	\$ 3,492,334		\$ 3,492,334
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended 	\$ 2,081,641		\$ 2,081,641
3. Additional appropriation necessary to be made July 1 to December 31 of present year 	\$ 0		\$ 0
4. Outstanding temporary loans: a). To be paid not included in lines 2 or 3 	\$ 0		\$ 0
b). Not repaid by December 31 of present year 	\$ 0		\$ 0
5. <b>TOTAL FUNDS required</b> (add lines 1,2,3,4a and 4b) 	\$ 5,573,975		\$ 5,573,975



# Budget Form 3

---

- Budget Form 3 – Notice to Taxpayers
  - Submitted online (in Gateway) at least 10 days before public hearing.
  - No later than September 14.
  - 10 days between public hearing and adoption.
  - Informs taxpayers they have 7 days following the public hearing to file objecting petitions. Taxpayers must be specific as to what they are objecting to.



# Budget Form 3

---

- Deadlines
  - Noticed submitted online no later than Sept. 14.
  - Public Hearing no later than Oct. 23.
  - Adoption Meeting no later than Nov. 2.
- Required Information to be Published
  - Lists date, time, and location of public hearing and adoption meeting.
  - Must list fund name, budget estimate, fund levy, excessive levy appeal, and current fund levy.



# Budget Form 3

Online advertising

## NOTICE TO TAXPAYERS

The Notice to Taxpayers are available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at [\[No Unit Office Location Entered\]](#). For taxes due and payable in 2016, notices will not be printed in the newspaper.

Notice is hereby given to taxpayers of [Portland Civil City, Jay County](#), Indiana that the proper officers of [\[No Name of Adopting Unit Entered\]](#) will conduct a public hearing on the year [2015](#) budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of [\[No Name of Adopting Unit Entered\]](#) not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, [\[No Name of Adopting Unit Entered\]](#) shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of [\[No Name of Adopting Unit Entered\]](#) will meet to adopt the following budget:

Fill in Hearing Info

Click to fill in paragraph values

Date of Public Hearing	<a href="#">[No Public Hearing Date Entered]</a>
Time of Public Hearing	<a href="#">[No Public Hearing Time Entered]</a>
Public Hearing Place	<a href="#">[No Public Hearing Location Entered]</a>

Date of Adoption Meeting	<a href="#">[No Adoption Meeting Date Entered]</a>
Time of Adoption Meeting	<a href="#">[No Adoption Meeting Time Entered]</a>
Adoption Meeting Place	<a href="#">[No Adoption Meeting Location Entered]</a>

Estimated Civil Max Levy	<a href="#">[No Estimated Max. Levy Entered]</a>
--------------------------	--





# Budget Form 3

Fill in paragraph values

Your Budget Field Representative may be able to assist with obtaining maximum levies

New question for online advertising

**Unit Info**

Office Location: 101 North Main St. Portla

Adopting Unit Name: N/A

**Public Hearing Info**

Hearing Location: 101 North Main St. Portla

Hearing Date: 07/17/2014

Hearing Time: 7:00 PM

**Adoption Meeting Info**

Meeting Location: 101 North Main St. Portla

Meeting Date: 10/15/2014

Meeting Time: 7:00 PM

Estimated Civil Max Levy: \$ 2,846,512

Have the unit's territorial boundaries changed in the last year? ☐

Cancel Update Record

Click "Update Record" when finished



# Budget Form 3

## NOTICE TO TAXPAYERS

The Notice to Taxpayers are available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 101 North Main St. Portland, IN. For taxes due and payable in 2016, notices will not be printed in the newspaper.

Notice is hereby given to taxpayers of Portland Civil City, Jay County, Indiana that the proper officers of Portland Civil City will conduct a public hearing on the year 2015 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of Portland Civil City not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, Portland Civil City shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of Portland Civil City will meet to adopt the following budget:

### Fill in Hearing Info

Date of Public Hearing	Thursday, July 17 2014
Time of Public Hearing	7:00 PM
Public Hearing Place	101 North Main St. Portland, IN

Date of Adoption Meeting	Wednesday, October 15 2014
Time of Adoption Meeting	7:00 PM
Adoption Meeting Place	101 North Main St. Portland, IN

Estimated Civil Max Levy	\$ 2,846,512
--------------------------	--------------

**Paragraph values are now completed**



# Budget Form 3

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals (Included in Column 3)	5 Current Tax Levy
	Click Here to Insert Form 4b published amounts ↓	Click Here to Insert Form 4b published amounts ↓		
0061-RAINY DAY	\$ 0	\$ 0	\$ 0	0
0101-GENERAL	\$ 0	\$ 0	\$ 0	1,493,847
0706-LOCAL ROAD & STREET	\$ 0	\$ 0	\$ 0	0
0708-MOTOR VEHICLE HIGHWAY	\$ 0	\$ 0	\$ 0	808,693
1301-PARK & RECREATION	\$ 0	\$ 0	\$ 0	224,520
1380-PARK BOND	\$ 0	\$ 0	\$ 0	149,469
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$ 0	\$ 0	\$ 0	78,424
9501-Local Option Income Tax Public Safety	\$ 0	\$ 0	\$ 0	0
Totals:	Total: \$ 0	Total: \$ 0	Total: \$ 0	Total: \$ 2,754,953

Pull from Form 4B or enter data manually

Save



# Budget Form 3

0706-LOCAL ROAD & STREET	\$ 29,250	\$ 0	\$ 0	0
0708-MOTOR VEHICLE HIGHWAY	\$ 992,385	\$ 808,884	\$ 0	808,693
1301-PARK & RECREATION	\$ 295,300	\$ 224,701	\$ 0	224,520
1380-PARK BOND	\$ 179,266	\$ 149,469	\$ 0	149,469
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$ 150,000	\$ 87,500	\$ 0	78,424
9501-Local Option Income Tax Public Safety	\$ 235,000	\$ 0	\$ 0	0
Totals:	Total: \$ 5,473,535	Total: \$ 2,838,354	Total: \$ 0	Total: \$ 2,754,953

Click to preview  
online advertisement

Form values saved at 09:06 AM and 50 seconds. [Save](#)

[Preview my Online Public Notice to Taxpayers](#)

No Notices submitted or archived.


☒ Ready to Submit

This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.


Mark as  
"Ready to Submit"



# Error Prevention Report



INDIANA  
**Gateway**  
for government units



An Information for Indiana Data Site

[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)

Department of  
**Local Government Finance**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Select from Available Forms


Click to view the Error Prevention Report














[Error Prevention Report](#)

 Click to review common errors.

[Budget Forms Flow Chart](#)

 Click to review

Current Year Financial Worksheet: Additional Calculations for Form 4B 	
 <a href="#">Click to edit form</a>	 Not 'Ready to Submit'.
Debt Worksheet	
Form 1: Budget Estimate	
Form 2: Estimate of Miscellaneous Revenues	
Form 3: Notice to Taxpayers	
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	
Form 4A: Budget Report	
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	
1782 Recipients: Registration of 1782 Notice E-mail Recipients	



# Error Prevention Report



INDIANA  
**Gateway**  
for government units




An Information for Indiana Data Site

Printable  
Error Report!

Select Unit > [Unit Main Menu](#) > [Budget Form Menu](#) > Error Prevention Report

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co. 0.

Selected Year: 2015  
Selected County: 38 - Jay County  
Selected Unit: Portland Civil City

 [Click Here for Print/View Options for entire unit](#)

Click to view the  
affected funds

Now checks for errors  
automatically!

## Error Prevention Report

Please take the time to address the following issues as they frequently indicate errors. Once an issue is corrected, it will be removed from the list. **This tool will not find all possible mistakes, but is designed to catch the most common ones.** For assistance resolving these issues, please contact the DLGF at [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov) or 317-232-3777.


Some errors will appear if the forms are not yet complete.

~~Run Audit~~

Form / Error #	Error	Details	Funds Affected
CYFW / 29	Line 16 does not equal Line 7, published column, Form 4B.	Line 16 "Taxes to be collected, present year (December settlement)" on the Current Year Financial Worksheet does not equal Line 7 "Taxes to be collected, present year (December settlement)" on the published column of the Form 4B. Please check the following funds.	<a href="#">1 fund(s) affected</a>
F2 / 9	Col. A fund total does not equal Line 8a, published column, Form 4B.	Revenues July 1 - December 31, 2013 reported in Column A of the Form 2 do not equal Line 8a in the published column of the Form 4B. Please check the following funds.	<a href="#">1 fund(s) affected</a>
F2 / 11	Col. B fund total does not equal Line 8b, published column, Form 4B.	Revenues January 1 - December 31, 2014 reported in Column B of the Form 2 do not equal Line 8b in the published column of the Form 4B. Please check the following funds.	<a href="#">1 fund(s) affected</a>



# Error Prevention Report

 **Error Prevention Report**

Please take t  
removed from  
as

**Funds with Errors:**  
0101: GENERAL | CYFW Line 9: 1850287 | Form4B Published: 1896260

Done

Some errors will appear if the forms are not yet complete.

Run Error Audit

n / r #	Error	Details	Funds Affected
------------	-------	---------	----------------

Please check for errors before:


- Advertising
- Submitting the County Council Review Worksheet
- Adopting
- Submitting





# Budget Form 3


**Must be submitted at least 10 days before the public hearing, but no later than September 14.**

Current Year Financial Worksheet: Additional Calculations for Form 4B	⚠
Debt Worksheet	⚠
Form 1: Budget Estimate	⚠
Form 2: Estimate of Miscellaneous Revenues	⚠
Form 3: Notice to Taxpayers	⚠

 [Click to edit form](#)

 [Click to submit completed form to DLGF](#)

**Form 3: Notice to Taxpayers** 

 [Click to view form](#)

☒ This form has been submitted.

**Submit to fulfill  
online advertising**





# County Council Review

---

- County Council is required to review and issue a recommendation for civil taxing units' budgets, tax levies, and tax rates for those units not subject to binding adoption.
- If a unit has an elected board, county council will issue a non-binding recommendation concerning budgets, tax levies, and tax rates.
- Review worksheet must be completed and submitted in Gateway, which will also serve as the submission to the county auditor.



# County Council Review

---

- A library with an appointed board must have the budget approved (or binding adoption) by an elected fiscal body only if the 2016 budget is proposed to increase more than the 2015 budget plus the AVGQ.
- There is no change from last year.



# County Council Review

---

- If the taxing unit fails to submit a budget for council review, the unit is held to the lesser of the advertised or adopted or previous year's budgets and tax levies.
- If county council fails to complete the review and issue a recommendation, the county budgets are held to the lesser of the advertised or adopted or the previous year's budgets and tax levies.



# County Council Review Worksheet

County Council Review Worksheet

Budget Year 2014

The County Council Review Worksheet is **NOT SUBMITTED** for Portland Civil City

Click to pull in  
values from  
Form 4B

Copy All Fund Data From Form 4B

State Growth Quotient:

County Growth Quotient:

2012 Pay 2013

2013 Pay 2014

2.63	0.00
1.40	0.00

Or manually enter  
amounts

CNAV

Fund Code	Fund Name	2012 pay 2013 Certified NAV	2013 pay 2014 Certified NAV Estimates	NAV % Change	Action
0061	RAINY DAY	\$367,659,097	\$323,540,005	-12.00%	<a href="#">Edit</a>
0101	GENERAL	\$367,659,097	\$323,540,005	-12.00%	<a href="#">Edit</a>
0180	DEBT SERVICE	\$367,659,097	\$323,540,005	-12.00%	<a href="#">Edit</a>
1214	CAPITAL PROJECTS (School)	\$367,659,097	\$362,144,210	-1.50%	<a href="#">Edit</a>
6301	TRANSPORTATION	\$367,659,097	\$323,540,005	-12.00%	<a href="#">Edit</a>
6302	BUS REPLACEMENT	\$367,659,097	\$323,540,005	-12.00%	<a href="#">Edit</a>

<div><div><input checked="" type="radio"/> Budget</div><div><input type="radio"/> Levy</div><div><input type="radio"/> Rate</div></div>							
Fund Code	Fund Name	2013 Certified Budget	2014 Proposed Budget	% Change, 2013-2014	Difference - State Growth Quotient	Difference - County Growth Quotient	Action
0061	RAINY DAY	\$200,000	\$200,000	0.00%	-2.60%	-2.20%	<a href="#">Edit</a>
0101	GENERAL	\$6,900,000	\$7,200,000	4.35%	1.75%	2.15%	<a href="#">Edit</a>
0180	DEBT SERVICE	\$1,065,089	\$1,118,953	5.06%	2.46%	2.86%	<a href="#">Edit</a>
1214	CAPITAL PROJECTS (School)	\$957,210	\$1,930,481	101.68%	99.08%	99.48%	<a href="#">Edit</a>
6301	TRANSPORTATION	\$728,516	\$788,800	8.27%	5.67%	6.07%	<a href="#">Edit</a>
6302	BUS REPLACEMENT	\$176,600	\$232,800	31.82%	29.22%	29.62%	<a href="#">Edit</a>



# County Council Review Worksheet

County Council Review Worksheet  
Budget Year 2014

The County Council Review Worksheet is **NOT SUBMITTED** for Portland Civil City

	2012 Pay 2013	2013 Pay 2014
State Growth Quotient:	2.63	0.00
County Growth Quotient:	1.40	0.00

Copy All Fund Data From Form 4B

Submit by  
September 1, 2015

<input checked="" type="radio"/> Budget <input type="radio"/> Levy <input type="radio"/> Rate							
Fund Code	Fund Name	2013 Certified Budget	2014 Proposed Budget	% Change, 2013-2014	Difference - State Growth Quotient	Difference - County Growth Quotient	Action
0061	RAINY DAY	\$200,000	\$200,000	0.00%	-2.60%	-2.20%	<a href="#">Edit</a>
0101	GENERAL	\$6,900,000	\$7,200,000	4.35%	1.75%	2.15%	<a href="#">Edit</a>
0180	DEBT SERVICE	\$1,065,089	\$1,118,953	5.06%	2.46%	2.86%	<a href="#">Edit</a>
1214	CAPITAL PROJECTS (School)	\$957,210	\$1,930,481	101.68%	99.08%	99.48%	<a href="#">Edit</a>
6301	TRANSPORTATION	\$728,516	\$788,800	8.27%	5.67%	6.07%	<a href="#">Edit</a>
6302	BUS REPLACEMENT	\$176,600	\$232,800	31.82%	29.22%	29.62%	<a href="#">Edit</a>

**Form Signature**

NAME  
Gavin Rosedale

TITLE  
Clerk-Treasurer

SIGNATURE/PIN  
.....

DATE  
.....

**SIGN AND SUBMIT FORM**

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.



# Budget Form 4

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- Budget Form 4 – Adoption Resolution
  - Board signs approving appropriations, tax levies, and tax rates.
  - Appropriations, tax levies, and tax rates for all funds must be listed.
- Appropriations, Tax Levies, and Tax Rates should transfer from Line 1, 16 and 17 of the Form 4B.
  - Adoption date should be the same as Form 3.



# Budget Form 4

**This Form is Invalid until all form values have been entered.**

Be it ordained / resolved by the [No Adopting Unit Entered] that for the expenses of Portland Civil City for the year ending December 31, 2015 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of Portland Civil City, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the [No Adopting Body Entered].


Name of Adopting / Fiscal Body	Type of Adopting / Fiscal Body	Date of Adoption


Enter Information into Paragraph Above

**Click to fill in paragraph values**

### Input Paragraph Information

Date of Adoption

Name of Adopting / Fiscal Body  
 

Select Type of Adopting / Fiscal Body  
 

**Click "Update Record" when finished**



# Budget Form 4

Values pull from lines 1, 16, and 17 of the adopted column of Form 4B

DLGF-Reviewed Funds				
Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	\$150,000	\$0	0.0000
0101	GENERAL	\$3,492,334	\$1,567,800	0.8959
0706	LOCAL ROAD & STREET	\$29,250	\$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	\$992,385	\$808,884	0.4622
1301	PARK & RECREATION	\$295,300	\$224,701	0.1284
1380	PARK BOND	\$179,226	\$149,469	0.0854
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$150,000	\$87,500	0.0500

Home-Ruled Funds (Not Reviewed by DLGF)				
Fund ID	Fund Code	Fund Name	Adopted Budget	Action
1024	9501	Local Option Income Tax Public Safety	\$0	<a href="#">Edit</a>

Copy Home-Ruled Budgets from Form1

Home-rule fund budgets can be pulled from the adopted column of Form 1 or entered manually





# Budget Form 4

Edit	Delete	Name				Signature
		James Dean	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
		Judy Garland	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
		Holly Johnson	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
<b>+ADD</b> <input type="text" value="Steve McQueen"/>						

Enter a voting board/council member and click “+ADD” to save. Repeat until all are added.

ATTEST			
Name	Title	Signature	
<input type="text" value="Letty Dorman"/>	<input type="text" value="Clerk-Treasurer"/>	_____	

MAYOR ACTION (For City use only)				
Name	Approve <input type="checkbox"/>	Veto <input type="checkbox"/>	Signature	Date
<input type="text" value="Tristan Alexander Loudon"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="text"/>

Cities, Towns, and Counties must attest. Cities will also add their Mayor.

Save

<input checked="" type="checkbox"/> Ready to Submit
<small>This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.</small>

Review your Form 4 information and amounts and mark as 'Ready to Submit'



# Budget Form 4: Exporting/Printing

Select Unit > Unit Main Menu > Budget Form Menu > Form 4

Selected Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

Click Here for Print/View Options

Print/View Form 4 in PDF Format

Select Print/View in PDF

Print for adoption meeting

File Edit View Document Comments Forms Tools Advanced Window Help

Create PDF Combine Files Export Start Meeting Secure Sign Forms Review & Comment

1 / 2 130% Find

Prescribed by the Department of Local Government Finance  
Approved by the State Board of Accounts

Budget Form No. 4 (Rev. 2013)

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATE

Ordinance Number:

Be it ordained by the **Portland City Common Council** that for the expenses of **PORTLAND CIVIL CITY** for the year ending December 31, **2015** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by



# 1782 Notice Recipients

## 1782 Notice Recipients

Use this form to register any recipients of this unit's 1782 notice e-mail.

Contact Name	Contact Email	Phone Number (Optional)	Action
Burt Reynolds	breynolds@email.com	(555) 123-4567	<a href="#">Edit</a> <a href="#">Delete</a>
<input type="text" value="Letty Dorman"/>	<input type="text" value="ldorman@email.com"/>	<input type="text" value="(555) 765-4321"/>	<a href="#">Add</a>

Select [Add](#) to save



### Form Signature

NAME

TITLE

SIGNATURE/PIN



DATE

Sign the form



Form signature values saved at 10:52 AM and 52 seconds.

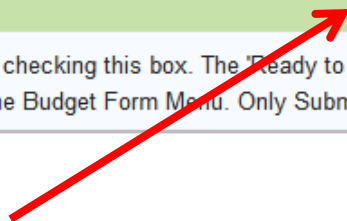


**SIGN AND DATE FORM**

☒ Ready to Submit

This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.

Mark as Ready to Submit





# Signing/Submitting the Forms

[Select Unit](#) > [Unit Main Menu](#) > [Upload Budget Documents](#)

[Click to View Budget Forms Flow Chart](#)

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.  
Selected Year: 2014 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

## Select from Available Forms

[Error Prevention Report](#)



Click to review **common** errors.

Current Year Financial Worksheet: Additional Calculations for Form 4B	✓
Debt Worksheet	✓
Form 1: Budget Estimate	✓
Form 2: Estimate of Miscellaneous Revenues	✓
Form 3: Notice to Taxpayers	✓
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	✓
Form 4A: Budget Report	✓
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	✓
1782 Recipients: Registration of 1782 Notice E-mail Recipients	⚠


Click to edit form

Click to submit completed form to DLGF

Click to Submit




# Upload Budget Documents



INDIANA  
Gateway  
for government units

An Information for Indiana Data Site



[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)Department of  
Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > **Upload Budget Documents**

Selected Year: 2015 | Selected Unit: Jay County - 0417 Portland Civil City, Jay Co.

## Submit Files - 0417 Portland Civil City, Jay Co.

Select file type

**Submit File**

Select file type:  Enter description for 'Other':

Please note: The Proof of Publication often consists of the Publisher's Claim/Affidavit and an attached newspaper clipping.

Enter a Description:

Select File to Upload:

Enter Description

Select browse to locate  
your document



**Questions??**



# Basics of Local Government Budgeting

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## New for 2015-2016

- There is now a certified state form for submitting Additional Appropriations requests to the Department.



# Basics of Local Government Budgeting

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## New for 2015-2016

- Average Growth Quotient will be released in early July.
- Recommend using 85% of CY AV for calculating 2016 property tax rates.
- Changes coming for LOIT in 2017
- Assessment date changes to Jan. 1, 2016 from March 1.





# 2015 Legislative Session

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- SEA 436 – Sec. 13 Amends IC 6-1.1-4-43. Retroactive to March 1, 2014. Assessment of Big Box Retail Stores.
- Applies to real property that is a limited market or special purpose commonly regarded as big box retail of at least 50,000 sq. ft. and occupied by original owner or by a tenant for which improvement was built.
- Cost approach of assessment is to be used on properties with effective age of ten years or less.



# 2015 Legislative Session

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- HEA 1264 – Amends IC 5-11-1-27, Sec. 6, Effective July 1, 2015 requiring legislative bodies of political subdivisions to ensure internal control standards and procedures are adopted by the political subdivisions and personnel have been trained on the procedures.
- IC 6-1.1-17-16.2 is added requiring the Department not to approve a budget or supplemental appropriation after receiving notification from State Board of Accounts of the violation of Sec. 6. (Effective after June 30, 2016.)



# 2015 Legislative Session

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- HEA 1388 – Sec. 16 Amends IC 6-1.1-17-22, Effective Upon Passage changing the debt service fund balance calculation.
- Debt originally incurred after June 30, 2014 may have a balance the lesser of 15% of the budget estimate for the debt for the year after the budget year; or the debt payment to be made in the first six (6) months of the year after the budget year.
- For debt originally incurred before July 1, 2014, the lesser of 50% of the budget estimate for the debt for the year after the budget year or the debt payment to be made in the first six (6) months of the year after the budget year.



**Questions??**



# Contact the Department

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Dan Jones, Asst. Dir., Budget Div.

- Telephone: (317) 232-0651 or [djones@dlgf.in.gov](mailto:djones@dlgf.in.gov)
- Budget Field Representative:  
[http://www.in.gov/dlgf/files/Field\\_Rep\\_Map -  
\\_Budget.pdf](http://www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf)
- Gateway: [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov)
- Telephone: (317) 232-3777
- Toll Free: (888) 739-9826
- Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)
- “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm)